

**CITY AUDITOR AND COMPTROLLER
CONFLICT OF INTEREST CODE**

**APPENDIX A
DESIGNATED POSITIONS, DUTIES AND CATEGORIES**

City Auditor and Comptroller Category 1

Chief fiscal officer of the City of San Diego as specified in Charter Section 39. This position manages public investments.

Assistant City Auditor and Comptroller Category 1

Under administrative direction to assist the City Auditor and Comptroller in planning, directing, and coordinating the activities of the City Auditor and Comptroller's Office and to perform related work. Also, to perform the duties of the City Auditor and Comptroller due to the absence of this person. This position manages public investments.

Financial Operations Manager Category 2

Under administrative direction to plan, develop, and administer fiscal control over all City assets, to establish timely financial reporting, to direct auditing activities, to coordinate financial systems development, and to perform accounting activities related to payment services.

Principal Accountant Category 2

Under general direction to supervise general accounting, audit, systems operations, and payment services.

Consultant *

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**APPENDIX B
DISCLOSURE CATEGORIES**

As used in this Appendix, The City of San Diego includes all entities for which the Office of the City Auditor and Comptroller provides accounting, auditing, systems and payment related services.

CATEGORY 1:

Persons in positions responsible for managing public investments are required by law to file Statement of Economic Interest Form 700, or its successor.

CATEGORY 2:

- a. All reportable investments and business positions in any firm or entity that supplies goods or services to The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.
- b. All reportable interests in real property owned or used by any person that supplies goods or services to The City of San Diego, that is a tenant of The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.
- c. All reportable income, including any gifts of \$50 or more, from any person that supplies goods or services to The City of San Diego, that is a tenant of The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.

CATEGORY 2:

- a. Investments and business positions in any business entity located in or doing business with the City of San Diego.
- b. Income and gifts from sources located in or doing business with the City of San Diego.
- c. Interests in real property located in the City of San Diego, including property located within a two-mile radius of any property owned or used by the City.

CATEGORY 3:

- a. Investments and business positions in any firm or business entity that supplies goods or services to the City, that is a tenant of the City, that is an adverse party to the City in a legal proceeding, or is granted authority by the City to use City facilities.
- b. Income and gifts from any person or business entity that supplies goods or services to the City, that is a tenant of the City, that is an adverse party to the City in a legal proceeding, or is granted authority by the City to use City facilities.
- c. Interests in real property owned or used by any person or business entity that supplies goods or services to the City, that is a tenant of the City, that is an adverse party to the City in a legal proceeding, or is granted authority by the City to use City facilities.
- * The Auditor shall determine in writing whether a consultant shall be required to disclose economic interests in one or more categories listed in Appendix B. The Auditor may determine that a particular consultant, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus will be required to disclose economic interests in fewer than all categories. The Auditor’s written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of the consultant’s disclosure requirements. The Auditor’s determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.